

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Additional One Cent Motor Fuel Tax – 1) Execute an Interlocal Agreement with the Cities and 2) Adopt an Ordinance to Levy the Tax

DEPARTMENT: County Manager's Office **DIVISION:** _____

AUTHORIZED BY: J. Kevin Grace **CONTACT:** J. Kevin Grace **EXT.** 7211

Agenda Date: 06/06/05 Regular ☐ Consent ☐ Work Session ☐ Briefing ☐
Special Public Hearing – 4:00 ☒ Public Hearing – 7:00 ☐

MOTION/RECOMMENDATION:

1. Authorize the Chairman to Execute an Interlocal Agreement with the cities.
2. Approve an ordinance to levy an additional one cent motor fuel tax for public transportation (transit) expenditures; or,
3. Deny the request stated above; or
4. Continue the request to a time and date certain.

County Wide

BACKGROUND:

In the 1993, Seminole County adopted an additional one-cent motor fuel tax, known as the 9th cent, and devoted the proceeds to transit costs. The transit costs paid by the County included those services provided within the cities as well as the unincorporated area. Beginning around the year 2000, the transit costs began to exceed the annual revenues from the 9th cent gas tax. For the past several years, the County balanced the budget by using other revenue sources.

In 2002, the BCC directed staff to approach the cities to ask them to assist in addressing this funding problem. The Mayors and Managers group discussed the issue and developed a temporary solution whereby the County and each city would pay its own paratransit costs with the County using the 9th cent tax revenue to pay for the fixed bus routes. This approach was first implemented for FY 2002/2003 and was intended to be utilized until a long-term funding solution could be implemented.

All cities have recently endorsed the levying of a one cent motor fuel tax by adopting a resolution in support of the tax.

Reviewed by:

Co Atty: _____

DFS: _____

Other: _____

DCM: _____

CM: KJG

File No. CM-1

Attached are copies of the resolutions for your information. The cities were also asked to adopt an Interlocal Agreement with the County pledging the revenues to the County for public transportation (transit) expenditures. By law, the County is required to enter into an Interlocal agreement with municipalities representing over 50% of the municipal population in order to outline the proposed use of the revenues. The County Manager's Office, as of 5/27/05, has received executed Interlocal Agreements from the cities of Altamonte Springs, Longwood, Oviedo, Sanford and Lake Mary. However, the Interlocal Agreement from the City of Lake Mary amended the Exhibit "A" listing to clarify that their Commission wanted the revenues used only for "paratransit" uses. The Interlocal Agreement with signature pages from the cities is attached. The four cities that have executed the Interlocal agreement constitute 65% of the municipal population. (See attached table: "County/City Population History".)

According to Florida Statutes 336.025, a motor fuel tax may be levied either by voter referendum or a majority plus one vote of the Board of County Commissioners. The request today is for the Board to take action to adopt an ordinance to levy the additional penny tax. The additional one cent local option motor fuel tax must be adopted by the Board and filed with the State before July 1, 2005, in order to begin generating revenue on January 1, 2006. Staff estimates the tax will generate approximately \$1.7 million in its first year.

The proposed use of the additional one cent motor fuel tax is for transit, specifically to cover the cost of ADA paratransit services that are currently shared with the cities and any remaining dollars to go towards covering the budget deficit related to fixed route services. (See attached table: "Transit Funding FY 06 Budget".)

For your information, the attached summary, entitled "Local Option Fuel Taxes", provides background on this topic in the state of Florida. Seminole County levies six cents of local option fuel tax in cooperation with the cities, by an interlocal agreement. These revenues primarily fund county road maintenance.

The County also levies the 9th cent gas tax. All proceeds go to the County and are dedicated to transit operating expenses. The 9th cent gas tax is anticipated to generate \$1.9 million in 2004/05. The 9th cent gas tax generates more revenue since it is also applied to diesel fuel. Also included for your information is an explanation of need for the additional one cent with an historical overview of the funding shortfall. (See attached summary.)

STAFF RECOMMENDATION:

- 1) Authorize the Chairman to Execute an Interlocal Agreement with the cities; and
- 2) Approve the ordinance to levy an additional one cent motor fuel tax beginning January 1, 2006 for the purpose of public transportation (transit) expenditures.

SUMMARY OF ATTACHMENTS

- A. Resolutions from the cities in support of levying the tax
- B. Interlocal Agreement with signature page from cities which have acted on agreement
- C. County/City Population History
- D. Ordinance
- E. Economic Impact Statement
- F. Transit FY 06 Budget
- G. Explanation of Need for Additional One Cent Local Option Fuel Tax and History of Funding Shortfall
- H. Local Option Fuel Taxes

ATTACHMENT A

RESOLUTIONS FROM THE CITIES IN SUPPORT OF LEVYING THE TAX

RESOLUTION NO. 1116

A RESOLUTION OF THE CITY OF ALTAMONTE SPRINGS, FLORIDA, SUPPORTING AN ACTION OF THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY TO LEVY AN ADDITIONAL ONE CENT LOCAL OPTION FUEL TAX TO BE DEDICATED TO FUNDING THE COST OF PUBLIC TRANSPORTATION (TRANSIT) EXPENDITURES IN THE CITIES AND IN SEMINOLE COUNTY.

WHEREAS, LYNX, the Central Florida Regional Transportation Authority, is the transit agency for Seminole, Orange and Osceola Counties and has been designated the Community Transportation Coordinator since 1992 by the State Commission for the Transportation Disadvantaged; and

WHEREAS, LYNX provides door-to-door paratransit service called ACCESS LYNX for medically qualified, physically challenged customers through its contracted carrier, MV Transportation and that currently the County and Cities pay LYNX for providing paratransit trips to those eligible individuals who in their jurisdiction qualify for the van paratransit service specified by the American Disabilities Act (ADA); and

WHEREAS, approximately 39,000 ADA paratransit trips are projected to occur county-wide in Seminole County in Fiscal Year 2004/05, of which approximately 19,300 are projected to occur within municipal boundaries; and

WHEREAS, the Cities and Seminole County Government have cooperated in the past in allotting the "9th Cent Local Option Gas Tax" to be dedicated to the payment of operating expenses for LYNX transit services; and

WHEREAS, the revenues from the 9th Cent Local Option Gas Tax have not covered the entire cost of the fixed bus route services, ADA paratransit services and membership in the regional transportation authority for a number of years, thus requiring supplemental funding from the Cities and the County; and

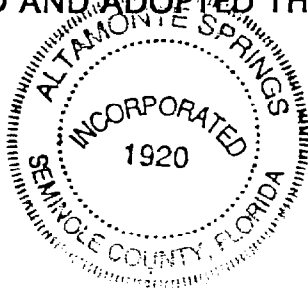
WHEREAS, additional revenue is needed to ensure that paratransit services continue for those residents of Seminole County qualifying for ADA paratransit transportation from LYNX; and

WHEREAS, Seminole County currently levies in full the "Six Cent Local Option Fuel Tax" and the "9th Cent Local Option Gas Tax" and has the ability to levy additional fuel taxes under section 336.025(1)(b), Florida Statutes and that these revenues may be used for public transportation (transit) expenditures.

NOW, THEREFORE, BE IT RESOLVED:

1. The City Commission of the City of Altamonte Springs supports an action by the Board of County Commissioners of Seminole County to levy an additional one cent local option fuel tax to be dedicated to funding the cost of public transportation (transit) expenditures in the Cities and in Seminole County.
2. The City Commission of Altamonte Springs will enter into an interlocal agreement assigning the tax revenues to the County for the purpose of public transportation (transit) expenditures.
3. The City Commission of Altamonte Springs recognizes by endorsing this Resolution that commuter rail, light rail, the FlexBus circulator, fixed bus route services, ADA paratransit services and membership in the regional transportation authority are included in the public transportation (transit) projects eligible for this funding.
4. This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED THIS 3rd DAY OF MAY 2005.




PAT FREEMAN - VICE MAYOR
City of Altamonte Springs, Florida

ATTEST:


PATSY WAINRIGHT, CITY CLERK

Approved as to form and legality
for use and reliance by the City
of Altamonte Springs, Florida


JAMES A. FOWLER, ESQ., CITY ATTORNEY

RESOLUTION 05-1577

“A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CASSELBERRY, FLORIDA, SUPPORTING AN ACTION BY THE SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS TO LEVY AN ADDITIONAL ONE CENT LOCAL OPTION GAS TAX FOR THE DEDICATED PURPOSE OF FUNDING TRANSIT SERVICES WITHIN SEMINOLE COUNTY; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.”

WHEREAS, LYNX, the Central Florida Regional Transportation Authority, is the transit agency for Seminole, Orange and Osceola Counties and has been designated the Community Transportation Coordinator since 1992 by the State Commission for the Transportation Disadvantaged; and

WHEREAS, LYNX provides door-to door van paratransit service called ACCESS LYNX for medically qualified, physically challenged customers through its contracted carrier, MV Transportation and that currently the County and Cities pay LYNX for providing paratransit trips to those eligible individuals who in their jurisdiction qualify for the van paratransit service specified by the American Disabilities Act (ADA); and

WHEREAS, approximately 39,000 ADA paratransit trips are projected to occur county-wide in Seminole County in Fiscal Year 2004/05, of which approximately 19,300 are projected to occur within municipal boundaries; and

WHEREAS, the Cities and Seminole County Government have cooperated in the past in allotting the “9th Cent Local Option Gas Tax” to be dedicated to the payment of operating expenses for LYNX transit services; and

WHEREAS, the revenues from the 9th Cent Local Option Gas Tax have not covered the entire cost of fixed bus route services, ADA paratransit services and membership in the regional transportation authority for a number of years, thus requiring supplemental funding from the Cities and the County; and

WHEREAS, additional revenue is needed to ensure that paratransit services continue for those residents of Seminole County qualifying for ADA paratransit transportation from LYNX; and

WHEREAS, Seminole County currently levies in full the “Six Cent Local Option Fuel Tax” and the “9th Cent Local Option Gas Tax” and has the ability to levy additional fuel revenues under section 336.025(1)(b), Florida Statutes and that these revenues may be used for public transportation (transit) expenditures.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Casselberry, Florida, as follows:

Section One. That the City Commission of the City of Casselberry supports an action of the Board of County Commissioners of Seminole County to levy an additional one cent local option fuel tax to be dedicated to funding the cost of public transportation (transit) expenditures in the Cities and in Seminole County and will enter into an interlocal agreement assigning the tax revenues to the County for the purpose of public transportation (transit) expenditures.


Section Two. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

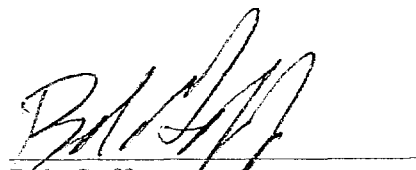
Section Three. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

Section Four. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 25TH day of April, A.D. 2005.

ATTEST:


Thelma L. McPherson
City Clerk


Bob Goff
Mayor/Commissioner

RESOLUTION NO. 740

A RESOLUTION OF THE CITY OF LAKE MARY, FLORIDA, SUPPORTING THE LEVY OF ONE ADDITIONAL CENT OF LOCAL OPTION GAS TAXES BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY TO FINANCE ADA PARATRANSIT AND FIXED BUS ROUTE SERVICES IN INCORPORATED AND UNINCORPORATED SEMINOLE COUNTY, FLORIDA, AND ADOPTION OF AN INTERLOCAL AGREEMENT WITH THE SEMINOLE COUNTY COMMISSION PROVIDING FOR SAME.

WHEREAS, LYNX, the Central Florida Regional Transportation Authority, is the transit agency for Seminole, Orange and Osceola Counties and has been designated the Community Transportation Coordinator since 1992 by the State Commission for the Transportation Disadvantaged; and

WHEREAS, LYNX provides door-to-door van paratransit service called ACCESS LYNX for medically qualified, physically challenged customers through its contracted carrier, MV Transportation, and that currently the County and cities pay LYNX for providing paratransit trips to those eligible individuals who in their jurisdiction qualify for the van paratransit service specified by the American Disabilities Act (ADA); and

WHEREAS, approximately 39,000 ADA paratransit trips are projected to occur county-wide in Seminole County in Fiscal Year 2004/2005, of which approximately 19,300 are projected to occur within municipal boundaries; and

WHEREAS, the cities and Seminole County Government have cooperated in the past in allotting the "9th Cent Local Option Gas Tax" to be dedicated to the payment of operating expenses for LYNX transit services; and

WHEREAS, the revenues from the "9th Cent Local Option Gas Tax" have not covered the entire cost of fixed bus route services, ADA paratransit services and membership in the regional transportation authority for a number of years, thus requiring supplemental funding from the cities and the County; and

WHEREAS, additional revenue is needed to ensure that paratransit services continue for those residents of Seminole County qualifying for ADA paratransit transportation from LYNX; and

WHEREAS, Seminole County currently levies in full the "Six Cent Local Option Fuel Tax" and the "9th Cent Local Option Gas Tax" and has the ability to levy additional fuel revenues under section 336.025(a)(b), Florida Statutes and that these revenues may be used for public transportation (transit) expenditures.

NOW, THEREFORE, BE IT RESOLVED that the City Commission of Lake Mary supports an action of the Board of County Commissioners of Seminole County to levy an additional one cent local option fuel tax to be dedicated to funding the cost of public transportation (transit) expenditures in the cities and in Seminole County and will enter into an interlocal agreement assigning the tax revenues to the County for the purpose of public transportation (transit) expenditures.

PASSED AND ADOPTED this 5 day of May, 2005.

CITY OF LAKE MARY, FLORIDA


THOMAS C. GREENE, MAYOR

ATTEST:


CAROL A. FOSTER, CITY CLERK

RESOLUTION NO. 05-1116**A RESOLUTION OF THE CITY OF LONGWOOD, FLORIDA, SUPPORTING AND ENCOURAGING THE BOARD OF COUNTY COMMISSIONERS TO LEVY AN ADDITIONAL ONE CENT OF LOCAL GAS TAX TO FULLY FUND THE ADA PARATRANSIT SERVICE IN SEMINOLE COUNTY, PROVIDING FOR AN EFFECTIVE DATE.**

Whereas, LYNX, the Central Florida Regional Transportation Authority, is the transit agency for Seminole, Orange and Osceola Counties and has been designated the Community Transportation Coordinator since 1992 by the State Commission for the Transportation Disadvantaged;

Whereas, LYNX provides door-to-door van paratransit service called ACCESS LYNX for medically qualified, physically challenged customers through its contracted carrier, MV Transportation and that currently the County and Cities pay LYNX for providing paratransit trips to those eligible individuals who in their jurisdiction qualify for the van paratransit service specified by the American Disabilities Act (ADA);

Whereas, approximately 39,000 ADA paratransit trips are projected to occur county-wide in Seminole County in Fiscal Year 2004/05, of which approximately 19,300 are projected to occur within municipal boundaries;

Whereas, the Cities and Seminole County Government have cooperated in the past in allotting the "9th Cent Local Option Gas Tax" to be dedicated to the payment of operating expenses for LYNX transit services;

Whereas, the revenues from the 9th Cent Local Option Gas Tax have not covered the entire cost of fixed bus route services, ADA paratransit services and membership in the regional transportation authority for a number of years, thus requiring supplemental funding from the Cities and the County;

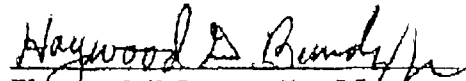
Whereas, additional revenue is needed to ensure that paratransit services continue for those residents of Seminole County qualifying for ADA paratransit transportation from LYNX; and

Whereas, Seminole County currently levies in full the "Six Cent Local Option Fuel Tax" and the "9th Cent Local Option Gas Tax" and has the ability to levy additional fuel revenues under section 336.025(1)(b), Florida Statutes and that these revenues may be used for public transportation (transit) expenditures; and

Whereas, no ADA payments will be required from the City of Longwood during the initial year of the levy or at any future year without the consent of the city.

Now, therefore be it resolved, that the City Commission of Longwood supports an action of the Board of County Commissioners of Seminole County to levy an additional one cent local option fuel tax to be dedicated to funding the cost of public transportation (transit) expenditures in the Cities and in Seminole County and will enter into an interlocal agreement assigning the tax revenues to the County for the purpose of public transportation (transit) expenditures.

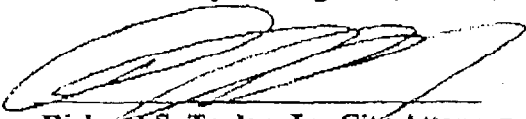
PASSED AND ADOPTED by the City of Longwood, this 2nd day of May 2005.


Haywood G. Bundy, Jr., Mayor

ATTEST:


Sarah M. Mijares, City Clerk

Approved as to form and legality for the use and reliance of the City of Longwood, Florida, only.


Richard S. Taylor, Jr., City Attorney

RESOLUTION NO. 1095-05

A RESOLUTION OF THE CITY OF OVIEDO, FLORIDA SUPPORTING THE LEVY OF ONE ADDITIONAL CENT OF LOCAL OPTION GAS TAXES BY THE SEMINOLE COUNTY, FLORIDA COMMISSION TO FINANCE ADA PARATRANSIT AND FIXED BUS ROUTE SERVICES IN INCORPORATED AND UNINCORPORATED SEMINOLE COUNTY, FLORIDA, AND ADOPTION OF AN INTERLOCAL AGREEMENT WITH THE SEMINOLE COUNTY COMMISSION PROVIDING FOR SAME.

Whereas, LYNX, the Central Florida Regional Transportation Authority, is the transit agency for Seminole, Orange and Osceola Counties and has been designated the Community Transportation Coordinator since 1992 by the State Commission for the Transportation Disadvantaged;

Whereas, LYNX provides door-to door van paratransit service called ACCESS LYNX for medically qualified, physically challenged customers through its contracted carrier, MV Transportation and that currently the County and Cities pay LYNX for providing paratransit trips to those eligible individuals who in their jurisdiction qualify for the van paratransit service specified by the American Disabilities Act (ADA);

Whereas, approximately 39,000 ADA paratransit trips are projected to occur county-wide in Seminole County in Fiscal Year 2004/05, of which approximately 19,300 are projected to occur within municipal boundaries;

Whereas, the Cities and Seminole County Government have cooperated in the past in allotting the "9th Cent Local Option Gas Tax" to be dedicated to the payment of operating expenses for LYNX transit services;

Whereas, the revenues from the 9th Cent Local Option Gas Tax have not covered the entire cost of fixed bus route services, ADA paratransit services and membership in the regional transportation authority for a number of years, thus requiring supplemental funding from the Cities and the County;

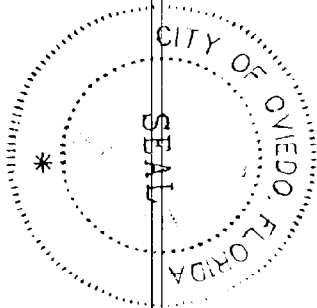
Whereas, additional revenue is needed to ensure that paratransit services continue for those residents of Seminole County qualifying for ADA paratransit transportation from LYNX; and


Whereas, Seminole County currently levies in full the "Six Cent Local Option Fuel Tax" and the "9th Cent Local Option Gas Tax" and has the ability to levy additional fuel revenues under section 336.025(1) (b), Florida Statutes and that these revenues may be used for public transportation (transit) expenditures.


NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OVIEDO, FLORIDA that the City Council supports an action of the Board of County Commissioners of Seminole County to levy an additional one cent local option fuel tax to be dedicated to funding the cost of public transportation (transit) expenditures in the Cities and in Seminole County, provided that the additional funding is shared proportionally among the cities and the county.

BE IT FURTHER RESOLVED that the City will enter into an inter-local agreement assigning the tax revenues to the County for the purpose of public transportation (transit) expenditures.


PASSED AND ADOPTED THIS 2nd day of MAY, A.D., 2005




DOMINIC PERSAMPIERE
CHAIRMAN of the City Council of the
City of Oviedo, Florida


THOMAS G. WALTERS
MAYOR

ATTEST:


BARBARA J. BARBOUR
CITY CLERK

I hereby attest and certify that this is
a true and correct copy of the original
document, filed at City Hall, Oviedo,
Florida

Signed:


City Clerk

Dated:

5/5/05

RESOLUTION NO. 2002

A RESOLUTION OF THE CITY OF SANFORD, FLORIDA SUPPORTING THE LEVY OF ONE ADDITIONAL CENT OF LOCAL OPTION GAS TAXES BY THE SEMINOLE COUNTY, FLORIDA COMMISSION TO FINANCE ADA PARATRANSIT AND FIXED BUS ROUTE SERVICES IN INCORPORATED AND UNINCORPORATED SEMINOLE COUNTY, FLORIDA, AND ADOPTION OF AN INTERLOCAL AGREEMENT WITH THE SEMINOLE COUNTY COMMISSION PROVIDING FOR SAME.

Whereas, LYNX, the Central Florida Regional Transportation Authority, is the transit agency for Seminole, Orange and Osceola Counties and has been designated the Community Transportation Coordinator since 1992 by the State Commission for the Transportation Disadvantaged;

Whereas, LYNX provides door-to door van paratransit service called ACCESS LYNX for medically qualified, physically challenged customers through its contracted carrier, MV Transportation and that currently the County and Cities pay LYNX for providing paratransit trips to those eligible individuals who in their jurisdiction qualify for the van paratransit service specified by the American Disabilities Act (ADA);

Whereas, approximately 39,000 ADA paratransit trips are projected to occur county-wide in Seminole County in Fiscal Year 2004/05, of which approximately 19,300 are projected to occur within municipal boundaries;

Whereas, the Cities and Seminole County Government have cooperated in the past in allotting the "9th Cent Local Option Gas Tax" to be dedicated to the payment of operating expenses for LYNX transit services;

Whereas, the revenues from the 9th Cent Local Option Gas Tax have not covered the entire cost of fixed bus route services, ADA paratransit services and membership in the regional transportation authority for a number of years, thus requiring supplemental funding from the Cities and the County;

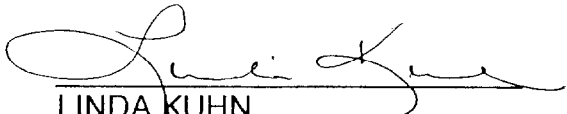
Whereas, additional revenue is needed to ensure that paratransit services continue for those residents of Seminole County qualifying for ADA paratransit transportation from LYNX; and

Whereas, Seminole County currently levies in full the "Six Cent Local Option Fuel Tax" and the "9th Cent Local Option Gas Tax" and has the ability to levy additional fuel revenues under section 336.025(1)(b), Florida Statutes and that these revenues may be used for public transportation (transit) expenditures.


NOW, THEREFORE BE IT RESOLVED, THAT THE CITY COMMISSION OF THE CITY OF SANFORD, FLORIDA supports an action of the Board of County Commissioners of Seminole County to levy an additional one cent local option fuel tax to be dedicated to funding the cost of public transportation (transit) expenditures in the Cities and in Seminole County and will enter into an interlocal agreement assigning the tax revenues to the County for the purpose of public transportation (transit) expenditures in the Cities and in Seminole County.

BE IT FURTHER RESOLVED that the City will enter into an inter-local agreement assigning the tax revenues to the County for the purpose of public transportation (transit) expenditures.

PASSED AND ADOPTED THIS 9th day of MAY, 2005.


LINDA KUHN
MAYOR

ATTEST:


JANET DOUGHERTY
CITY CLERK

RESOLUTION NUMBER 2005-18

A RESOLUTION SUPPORTING THE LEVY OF ONE ADDITIONAL CENT OF LOCAL OPTION GAS TAXES BY THE SEMINOLE COUNTY, FLORIDA COMMISSION TO FINANCE ADA PARATRANSIT AND FIXED BUS ROUTE SERVICES IN INCORPORATED AND UNINCORPORATED SEMINOLE COUNTY, FLORIDA, AND ADOPTION OF AN INTERLOCAL AGREEMENT WITH THE SEMINOLE COUNTY COMMISSION PROVIDING FOR SAME.

Whereas, LYNX, the Central Florida Regional Transportation Authority, is the transit agency for Seminole, Orange and Osceola Counties and has been designated the Community Transportation Coordinator since 1992 by the State Commission for the Transportation Disadvantaged;

Whereas, LYNX provides door-to door van paratransit service called ACCESS LYNX for medically qualified, physically challenged customers through its contracted carrier, MV Transportation and that currently the County and Cities pay LYNX for providing paratransit trips to those eligible individuals who in their jurisdiction qualify for the van paratransit service specified by the American Disabilities Act (ADA);

Whereas, approximately 39,000 ADA paratransit trips are projected to occur county-wide in Seminole County in Fiscal Year 2004/05, of which approximately 19,300 are projected to occur within municipal boundaries;

Whereas, the Cities and Seminole County Government have cooperated in the past in allotting the "9th Cent Local Option Gas Tax" to be dedicated to the payment of operating expenses for LYNX transit services;

Whereas, the revenues from the 9th Cent Local Option Gas Tax have not covered the entire cost of fixed bus route services, ADA paratransit services and membership in the regional transportation authority for a number of years, thus requiring supplemental funding from the Cities and the County;

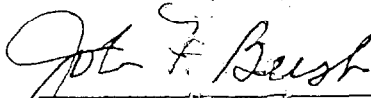
Whereas, additional revenue is needed to ensure that paratransit services continue for those residents of Seminole County qualifying for ADA paratransit transportation from LYNX; and

Whereas, Seminole County currently levies in full the "Six Cent Local Option Fuel Tax" and the "9th Cent Local Option Gas Tax" and has the ability to levy additional fuel revenues under section 336.025(1) (b), Florida Statutes and that these revenues may be used for public transportation (transit) expenditures.

Whereas, No ADA payments will be required from the City of Winter Springs during the initial year of the levy or at any future year without the consent of the City.

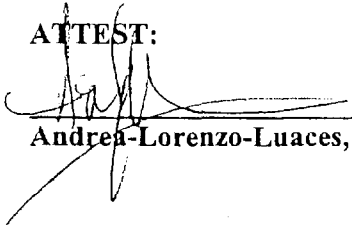
Now, Therefore Be It Resolved, that the City Commission of the City of Winter Springs, Florida supports an action of the Board of County Commissioners of Seminole County to levy an additional one cent local option fuel tax to be dedicated to funding the cost of public transportation (transit) expenditures in the Cities and in Seminole County and will enter into an interlocal agreement assigning the tax revenues to the County for the purpose of public transportation (transit) expenditures.

Adopted this the 25th Day of April, 2005 by the Winter Springs City Commission.



John F. Bush, Mayor

ATTEST:



Andrea-Lorenzo-Luaces, City Clerk

ATTACHMENT B

**INTERLOCAL AGREEMENT
WITH SIGNATURE PAGE FROM
CITIES WHICH HAVE ACTED ON THE AGREEMENT**

**INTERLOCAL AGREEMENT
RELATING TO THE OPTIONAL ONE CENT FUEL TAX AUTHORIZED BY
FLORIDA STATUTES, SECTION 336.025(1)(B)**

THIS INTERLOCAL AGREEMENT, is made and entered into this ____ day of _____, 2005, between and among **SEMINOLE COUNTY**, a political subdivision of the State of Florida, whose address is Seminole County Services Building, 1101 East First Street, Sanford, Florida 32771 (hereafter referred to as the "COUNTY"), the **CITY OF ALTAMONTE SPRINGS**, a Florida municipal corporation, whose address is 225 Newburyport Avenue, Altamonte Springs, Florida 32701 (hereafter referred to as "ALTAMONTE SPRINGS"), the **CITY OF CASSELBERRY**, a Florida municipal corporation, whose address is 95 Triplet Lake Drive, Casselberry, Florida 32707 (hereafter referred to as "CASSELBERRY"), the **CITY OF LAKE MARY**, a Florida municipal corporation, whose address is 100 N. Country Club Road, Lake Mary, Florida 32795 (hereafter referred to as "LAKE MARY"), the **CITY OF LONGWOOD**, a Florida municipal corporation, whose address is 175 W. Warren Avenue, Longwood, Florida 32750 (hereafter referred to as "LONGWOOD"), the **CITY OF OVIEDO**, a Florida municipal corporation, whose address is 400 Alexandria Boulevard, Oviedo, Florida 32765 (hereafter referred to as "OVIEDO"), the **CITY OF SANFORD**, a Florida municipal corporation, whose address is 300 North Park, Sanford, Florida 32771 (hereafter referred to as "SANFORD"), and the **CITY OF WINTER SPRINGS**, a Florida municipal corporation, whose address is 1126 East SR 434, Winter Springs, Florida 32708 (hereafter referred to as "WINTER SPRINGS")(the Cities being collectively referred to as "CITIES").

W I T N E S S E T H:

WHEREAS, Florida Statutes, Section 336.025(1)(b) (2004) authorizes the COUNTY to impose an additional one-cent fuel tax upon every gallon of motor fuel sold in Seminole County and taxed under the provisions of Part I of chapter 206, Florida Statutes (the "Optional One-Cent Fuel Tax"); and

WHEREAS, each one of the CITIES is eligible for participation in the distribution of moneys under parts II and VI of Chapter 218 of the Florida Statutes; and

WHEREAS, the COUNTY intends to consider adoption of an ordinance imposing the Optional One-Cent Fuel Tax in order to fund transportation projects and other transportation related expenditures, all as authorized by law; and

WHEREAS, the CITIES wish to enter into this Interlocal Agreement in order to fix the initial distribution of the Optional One-Cent Fuel Tax as hereafter stated.

NOW, THEREFORE, in consideration of the promises, covenants and commitments contained herein and other good and valuable consideration, the receipt, adequacy, and sufficiency of which are hereby acknowledged as to all parties, the parties agree as follows:

Section 1. **Recitals.** The above recitals are true and correct and form a material part of this Interlocal Agreement upon which the parties have relied.

Section 2. **Term.** This Interlocal Agreement shall become effective upon the occurrence of each of the following:

A. Adoption of an ordinance by the Board of County Commissioners, by a favorable vote of at least four (4) commissioners, imposing the Optional One-Cent Fuel Tax; and

B. Approval of this Interlocal Agreement by the Governing Bodies of the COUNTY and any combination of the CITIES representing, according to the latest official census, a majority of the population of the incorporated areas within the county.

Section 3. Distribution of the Proceeds of the Optional One-Cent Fuel Tax. Initially, all proceeds of the Optional One-Cent Fuel Tax shall be distributed to the COUNTY for use on the projects identified in Exhibit "A" (the "Eligible Projects"). The initial distribution of the proceeds of the Optional One-Cent Fuel Tax shall remain in effect until changed in accordance with the terms of this agreement.

Section 4. Process for Change of Distribution Formula. At any time after the July 1, 2015, any signatory party may, by written notice to all other signatory parties, initiate the process to change the distribution formula. The process consists of a meeting (or series of meetings) among the staff members of the various signatories to negotiate a new distribution formula acceptable to all parties. If an agreement is reached then it shall be reduced to writing and submitted to the respective governing bodies for approval and execution. If the parties have not agreed upon an acceptable distribution formula (new or a continuation of the existing formula) within ninety (90) days after the first written notice then the distribution formula shall become that provided by law when the parties have not agreed to a formula (currently as provided by F.S. §336.025(4)(a) (2004)). Any new distribution formula shall become effective on January 1st of the following year unless the agreement (or lack thereof) occurs after June 15th, in which case the new formula shall become effective on the January 1st falling at least 12 months thereafter (i.e., if the new formula is agreed to on August 1, 2016, then the new distribution shall become effective on January 1, 2018).

Section 5. **Notices.** Notices hereunder shall be provided to the County Manager and the chief administrative officer of each signatory CITY with a copy to the Chairman of the Board of County Commissioners and the elected official in the position of Mayor or Chairman for each signatory CITY.

Section 6. **Entire Agreement.** This Interlocal Agreement constitutes the entire agreement of the parties with respect to the subject matter of this Agreement, and may not be modified or amended except by a written instrument equal in dignity to this Agreement, and executed by the parties to be bound by the amendment to the Agreement.

Section 7. **Counterparts.** This Interlocal Agreement may be executed in any number of counterparts, each of which, when executed and delivered, shall be an original, but all counterparts shall together constitute one and the same instrument.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the day and year first written above.

BALANCE OF THIS PAGE BLANK

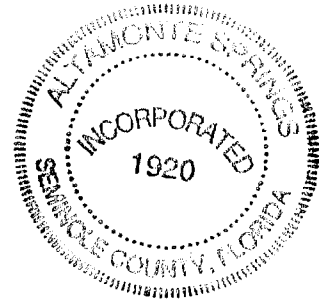
ATTEST:

CITY OF ALTAMONTE SPRINGS

Patsy Wainwright
PATSY WAINRIGHT, City Clerk

By: *Russell E. Hauck*
RUSSELL HAUCK, Mayor


Date: *May 3, 2005*



ATTEST:

CITY OF LONGWOOD


Sarah M. Mijares, City Clerk

By: 
Haywood G. Bundy, Jr., Mayor

Date: 05/17/05

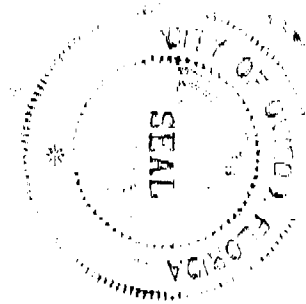
ATTEST:

CITY OF OVIEDO


BARBARA BARBOUR, City Clerk

By: 
THOMAS G. WALTERS, Mayor

Date: 5/23/2005



ATTEST:

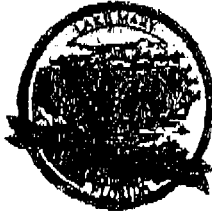
CITY OF SANFORD

Cynthia Porter
CYNTHIA PORTER, Acting City Clerk

By: Linda Kuhn
LINDA KUHN, Mayor

Date: 5-23-05

John C. Litton
City Manager
jlitton@lakemaryfl.com



City of Lake Mary

Incorporated in 1973

May 20, 2005

Kevin Grace, County Manager
County of Seminole
1101 E. First Street
Sanford, FL 32771

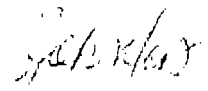
RE: Interlocal Agreement Relating to the Optional One Cent Fuel Tax Authorized
by Florida Statutes, Section 336.025(1)(B)

Dear Kevin:

At its regular meeting of May 19, 2005, the City Commission adopted the above-referenced Agreement with an amendment to allow **paratransit services** as the only eligible project on Exhibit "A". I have enclosed a signed copy and would appreciate if you send a final copy once it has been completely executed to Carol Foster, City Clerk, P. O. Box 958445, Lake Mary, FL 32795-8445.

If you have any questions, please feel free to contact me.

Sincerely,


John C. Litton
City Manager

cc: Carol Foster, City Clerk

**INTERLOCAL AGREEMENT
RELATING TO THE OPTIONAL ONE CENT FUEL TAX AUTHORIZED BY
FLORIDA STATUTES, SECTION 336.025(1)(B)**

THIS INTERLOCAL AGREEMENT, is made and entered into this ____ day of _____, 2005, between and among **SEMINOLE COUNTY**, a political subdivision of the State of Florida, whose address is Seminole County Services Building, 1101 East First Street, Sanford, Florida 32771 (hereafter referred to as the "COUNTY"), the **CITY OF ALTAMONTE SPRINGS**, a Florida municipal corporation, whose address is 225 Newburyport Avenue, Altamonte Springs, Florida 32701 (hereafter referred to as "ALTAMONTE SPRINGS"), the **CITY OF CASSELBERRY**, a Florida municipal corporation, whose address is 95 Triplet Lake Drive, Casselberry, Florida 32707 (hereafter referred to as "CASSELBERRY"), the **CITY OF LAKE MARY**, a Florida municipal corporation, whose address is 100 N. Country Club Road, Lake Mary, Florida 32795 (hereafter referred to as "LAKE MARY"), the **CITY OF LONGWOOD**, a Florida municipal corporation, whose address is 175 W. Warren Avenue, Longwood, Florida 32750 (hereafter referred to as "LONGWOOD"), the **CITY OF OVIEDO**, a Florida municipal corporation, whose address is 400 Alexandria Boulevard, Oviedo, Florida 32765 (hereafter referred to as "OVIEDO"), the **CITY OF SANFORD**, a Florida municipal corporation, whose address is 300 North Park, Sanford, Florida 32771 (hereafter referred to as "SANFORD"), and the **CITY OF WINTER SPRINGS**, a Florida municipal corporation, whose address is 1126 East SR 434, Winter Springs, Florida 32708 (hereafter referred to as "WINTER SPRINGS")(the Cities being collectively referred to as "CITIES").

WITNESSETH:

WHEREAS, Florida Statutes, Section 336.025(1)(b) (2004) authorizes the COUNTY to impose an additional one-cent fuel tax upon every gallon of motor fuel sold in Seminole County and taxed under the provisions of Part I of chapter 206, Florida Statutes (the "Optional One-Cent Fuel Tax"); and

WHEREAS, each one of the CITIES is eligible for participation in the distribution of moneys under parts II and VI of Chapter 218 of the Florida Statutes; and

WHEREAS, the COUNTY intends to consider adoption of an ordinance imposing the Optional One-Cent Fuel Tax in order to fund transportation projects and other transportation related expenditures, all as authorized by law; and

WHEREAS, the CITIES wish to enter into this Interlocal Agreement in order to fix the initial distribution of the Optional One-Cent Fuel Tax as hereafter stated.

NOW, THEREFORE, in consideration of the promises, covenants and commitments contained herein and other good and valuable consideration, the receipt, adequacy, and sufficiency of which are hereby acknowledged as to all parties, the parties agree as follows:

Section 1. **Recitals.** The above recitals are true and correct and form a material part of this Interlocal Agreement upon which the parties have relied.

Section 2. **Term.** This Interlocal Agreement shall become effective upon the occurrence of each of the following:

A. Adoption of an ordinance by the Board of County Commissioners, by a favorable vote of at least four (4) commissioners, imposing the Optional One-Cent Fuel Tax; and

B. Approval of this Interlocal Agreement by the Governing Bodies of the COUNTY and any combination of the CITIES representing, according to the latest official census, a majority of the population of the incorporated areas within the county.

Section 3. Distribution of the Proceeds of the Optional One-Cent Fuel Tax. Initially, all proceeds of the Optional One-Cent Fuel Tax shall be distributed to the COUNTY for use on the projects identified in Exhibit "A" (the "Eligible Projects"). The initial distribution of the proceeds of the Optional One-Cent Fuel Tax shall remain in effect until changed in accordance with the terms of this agreement.

Section 4. Process for Change of Distribution Formula. At any time after the July 1, 2015, any signatory party may, by written notice to all other signatory parties, initiate the process to change the distribution formula. The process consists of a meeting (or series of meetings) among the staff members of the various signatories to negotiate a new distribution formula acceptable to all parties. If an agreement is reached then it shall be reduced to writing and submitted to the respective governing bodies for approval and execution. If the parties have not agreed upon an acceptable distribution formula (new or a continuation of the existing formula) within ninety (90) days after the first written notice then the distribution formula shall become that provided by law when the parties have not agreed to a formula (currently as provided by F.S. §336.025(4)(a) (2004)). Any new distribution formula shall become effective on January 1st of the following year unless the agreement (or lack thereof) occurs after June 15th, in which case the new formula shall become effective on the January 1st falling at least 12 months thereafter (i.e., if the new formula is agreed to on August 1, 2016, then the new distribution shall become effective on January 1, 2018).

Section 5. Notices. Notices hereunder shall be provided to the County Manager and the chief administrative officer of each signatory CITY with a copy to the Chairman of the Board of County Commissioners and the elected official in the position of Mayor or Chairman for each signatory CITY.

Section 6. Entire Agreement. This Interlocal Agreement constitutes the entire agreement of the parties with respect to the subject matter of this Agreement, and may not be modified or amended except by a written instrument equal in dignity to this Agreement, and executed by the parties to be bound by the amendment to the Agreement.

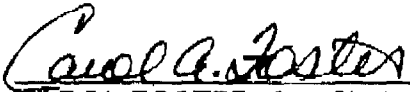
Section 7. Counterparts. This Interlocal Agreement may be executed in any number of counterparts, each of which, when executed and delivered, shall be an original, but all counterparts shall together constitute one and the same instrument.

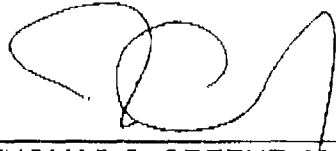
IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the day and year first written above.

BALANCE OF THIS PAGE BLANK

ATTEST:

CITY OF LAKE MARY


CAROL FOSTER, City Clerk

By: 
THOMAS C. GREENE, Mayor

Date: May 19, 2005

Approved 5/19/05 -

ATTACHMENT C

COUNTY/CITY POPULATION HISTORY

County/City Population History

Jurisdiction	Census 2000	4/1/2003 *	4/1/2004 **
Seminole County	365,196	394,655	403,361
AS	41,200	42,466	42,499
CA	22,629	24,433	24,741
LM	11,458	13,163	13,792
LW	13,745	13,821	13,886
OV	26,316	29,018	29,928
SF	38,291	44,459	46,078
WS	31,666	32,585	32,955
UNINCORP	179,891	194,710	199,482

Municipal Total Pop	185,305	199,945	203,879
One-Half Muni Total	92,653	99,973	101,940

AS+LW+OV+SF	119,552	129,764	132,391
Exceeds 50% of Muni Pop by:	26,900	29,792	30,452
Percent Exceeded by:	64.5%	64.9%	64.9%

** Adjusted Total Population (Cities and Counties), used in the FY 2005 State Revenue Sharing Calculations, Local Government Financial Information Handbook, 2004 Edition, May 2005.

** Florida Bureau of Economic and Business Research figures.

ATTACHMENT D

ORDINANCE

O R D I N A N C E

AN ORDINANCE LEVYING A ONE CENT LOCAL OPTION TAX UPON EVERY GALLON OF MOTOR FUEL SOLD IN SEMINOLE COUNTY, EXCLUDING DIESEL FUEL; PROVIDING FOR DISTRIBUTION OF THE PROCEEDS; PROVIDING FOR USE OF THE PROCEEDS; PROVIDING FOR AN EFFECTIVE DATE OF THE TAX LEVY ON JANUARY 1, 2006; PROVIDING FOR NOTICE TO THE STATE DEPARTMENT OF REVENUE; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes, Section 336.025(1)(b), authorizes the imposition of a local tax on motor fuels, excluding diesel fuel, by four fifths vote of the Board of County Commissioners; and

WHEREAS, the Board of County Commissioners has determined that there is a need for additional revenues for transportation purposes; and

WHEREAS, the Economic Impact Statement has been appropriately prepared and made available for public review in accordance with the provisions of the Seminole County Home Rule Charter.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Levy of fuel tax. There is hereby levied an additional one cent (\$.01) tax upon every gallon of motor fuel sold within Seminole County and taxed under the provisions of part

I of Chapter 206, Florida Statutes. Diesel fuel is not subject to this tax.

Section 2. Distribution of proceeds. The proceeds of this tax shall be distributed in accordance with the terms of an interlocal agreement between and among the County and all municipalities located in Seminole County or, in the absence of such an agreement, in accordance with the formula provided by law.

Section 3. Use of proceeds. The proceeds of this tax may be used for any purpose authorized by law.

Section 4. Effective date of the levy. The effective date of the levy of this tax shall be January 1, 2006.

Section 5. Notice. The Clerk of the Board shall provide a certified copy of this ordinance, any interlocal agreement relating hereto and any amendment to any such interlocal agreement, if any there be, to the State Department of Revenue on or before June 1 of each year.

Section 6. Codification. It is the intention of the Board of County Commissioners that the provisions of this Ordinance shall become, and be made a part of the Seminole County Code. The word "Ordinance" may be changed to section, article, or other appropriate word or phrase and the sections of this Ordinance may be assigned new numbering or lettering to accomplish such intention; providing, however, that Sections 6, 7, and 8 shall not be codified.

Section 7. Severability. If any section, sentence, clause, or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this Ordinance.

Section 8. Effective Date. This Ordinance shall become effective upon receipt of official acknowledgment by the Clerk of the Board of County Commissioners from the Department of the State that this Ordinance has been filed with the Department of State.

ENACTED this _____ day of _____, 2005.

BOARD OF COUNTY COMMISSIONERS
OF SEMINOLE COUNTY, FLORIDA

By: _____
CARLTON D. HENLEY, Chairman

SL 04/25/05
Cas101\Ordinances\Local Option Fuel Tax.doc

ATTACHMENT E

ECONOMIC IMPACT STATEMENT

Seminole County ECONOMIC IMPACT STATEMENT

Date:	06/06/05	Dept/Div:	P&D/Planning Division
Contact:	Dick Boyer	Phone Ext:	407-665-7382
Action:	Ordinance Levying a One Cent Local Option Fuel Tax		
Topic:	New One Cent Fuel Tax for Public Transportation (Transit) Expenditures		

Describe Project/Proposal

The County is proposing to levy an additional one cent fuel tax beginning January 1, 2006, for the purpose of public transportation (transit) expenditures.

Describe the Direct Economic Impact of the Project/Proposal upon the Operation of the County

The additional one cent fuel tax will generate approximately \$1.7 million in 2006 and will be put toward the cost of public transportation (transit) expenses.

Describe the Direct Economic Impact of the Project/Proposal upon the Property Owners/Tax Payers/Citizens who are Expected to be Affected

Each gallon of motor fuel will increase by one cent. It is anticipated the economic impact of the proposed fuel tax would be approximately \$19.00 per household annually.

Identify and Potential Indirect Economic Impacts, Positive or Negative, Which Might Occur as a Result of the Adoption of the Ordinance

Pledging the revenues of the tax to public transportation (transit) expenditures will result in the continued payment of transit services that provide mobility to work, etc. for Seminole County residents and employees who use and need these services.

Citation

Seminole County Home Rule Charter.

ATTACHMENT F

TRANSIT FY 06 BUDGET

Transit FY 06 Budget Seminole County Funding								
Jurisdiction Breakdown	Fixed-Route Operating	ADA	Medicaid (New this year)	RTA	Diesel Fuel	Health Insurance	\$2 Capital (Hist. part of Fixed Rt.)	Total Request
Seminole County	2,356,282	841,446	194,530	182,000	205,059	33,343	168,038	3,980,698
City of Altamonte Springs	130,000		-		-	-	-	130,000
City of Sanford	100,000		-		-	-	-	100,000
City of Oviedo	67,500	-	-		-	-	-	67,500
Total	2,653,782	841,446	194,530	182,000	205,059	33,343	168,038	4,278,198

USE OF 9TH CENT REVENUE	Fixed
SemCo Portion of Fixed Rt	2,356,282
Other Costs (MedC/RTA/Diesel/Hlth Ins/Capital	782,970
Budgeted 9th Cent Rev.	1,880,000
SemCo Fixed/Total Surplus/(Deficit)	(1,259,252)

ADA COST	Total
ADA Cost	841,446
Zero budgeted 9th Cent remaining	-
ADA Cost Surplus/(Deficit)	(841,446)

TOTAL COUNTY DEFICIT	Total
SemCo Fixed/Total Surplus/(Deficit)	(1,259,252)
ADA Cost Surplus/(Deficit)	(841,446)
Total Deficit	(2,100,698)

Total County Request	3,980,698
Minus 9th Cent Revenue	1,880,000
Minus Proposed 1-Cent	1,700,000
Total Seminole County Deficit	(400,698)

ATTACHMENT G

EXPLANATION OF NEED FOR ADDITIONAL ONE CENT LOCAL OPTION FUEL TAX AND HISTORY OF FUNDING SHORTFALL

The BCC has historically paid transit operating expenses with the county-wide revenues of the 9th Cent Local Option Fuel Tax. This revenue source has not generated sufficient funds to cover the cost of transit operating expenses for approximately five years (including projected amount for FY 04/05 of \$1.9 million with a total transit operating cost to Seminole County of \$3.7 million). Transit operating expenses include the cost of the fixed bus routes (of which there are currently nine bus routes in Seminole County of which two are currently funded by either a FDOT grant or Work Force Central Florida), the cost of being a member of the Central Florida Regional Transportation Authority (RTA) and the cost of providing paratransit or door-to-door service for those qualifying under the ADA.

The shortfall in the previous years has been paid by a variety of funds: annual participation by the cities of Altamonte Springs, Sanford and Oviedo to offset costs for fixed bus routes in their respective city; the one cent sales infrastructure tax paying for capital items for LYNX (in exchange LYNX paid equal amount of operating costs for the County to offset operating shortfall); use of general revenues. For FY 02/03, based on cooperative action through the Mayors and Managers Group, all cities in Seminole County came forward and paid for the cost of providing county-wide ADA paratransit service for the residents within their jurisdiction, thus reducing the shortfall for the entire transit operating expenses. Even though all cities paid the first year, since that time not all the cities have paid or paid all of the amount requested.

The Mayors and Managers Group have repeatedly expressed a need for an alternative funding source to fund public transportation needs and advocated for the use of an additional one cent fuel tax to cover these costs. An additional one cent fuel tax is estimated to generate \$1.7 million in its first year in 2006.

ATTACHMENT H

LOCAL OPTION FUEL TAXES

Three separate local option fuel taxes may be levied by local governments in the State of Florida. These include the Local Option Fuel Tax, which consists of two separate levies, (a "First Six Cent Tax" and a "Second Five Cents Tax"), and the 9th Cent Fuel Tax.

In Seminole County currently, the "First Six Cent Tax" is levied in full and the revenues go to fund primarily county road maintenance. The tax is levied on both gasoline and diesel fuel. The County has an Interlocal with all cities for the revenue of this tax. The Cities divide 36.4 percent of the tax and the County receives 63.6 percent. In FY 2004/05, the estimated revenues for the County are projected to be \$ 8.3 million.

None of the "Second Five Cents Tax" is presently levied in Seminole County. The proposed One Cent Local Option Fuel Tax for funding public transportation (transit) expenditures would be one penny of the "Second Five Cents Tax". If approved, this would still allow for the potential for levying in the future an additional four cents of fuel tax, if needed. This tax is not levied on diesel fuel, only on gasoline. Should the additional One Cent Local Option Fuel Tax be approved, the tax would begin January 1, 2006 and is anticipated to generate \$1.7 million its first year. The Florida Attorney General Office has offered an opinion that this fuel tax may be used for funding operating expenses of public transportation as long as it is supported in the adopted comprehensive plan. The County Attorney's Office has concurred with this.

The 9th Cent Fuel Tax (originally labeled this when the state's fuel excise tax totaled 8 cents) is levied in Seminole County. The County receives all proceeds of the tax of which the BCC has dedicated the revenue to fund transit operating expenses. Its projected revenue for 2004/05 is \$1.9 million and the cost to continue current transit services from LYNX to Seminole County is \$3.7 million.

The current total amount of locally imposed fuel taxes levied by Seminole County is 7 cents out of a potential allowed by statute of 12 cents. Various surrounding counties levy different amounts. Volusia levies the full 12 cents. Orange County and Brevard County levy 6 cents; Lake and Osceola – 7 cents.